

CITY OF ROCHESTER, MINNESOTA

DEBT SERVICE FUNDS
COMBINING BALANCE SHEET

December 31, 1997

With Comparative Totals For December 31, 1996

	Improvement Bonds	Tax Increment Bonds	Totals	
			1997	1996
ASSETS				
Cash and investments	\$5,815,391	\$231,888	\$6,047,279	\$6,796,922
Accrued interest receivable	83,934	3,276	87,210	82,919
Accounts receivable	86,042		86,042	
Taxes receivable delinquent	611		611	824
Special assessments receivable:				
Deferred	9,627,367		9,627,367	10,041,188
Delinquent	63,852		63,852	135,944
Utility connection charges receivable deferred	236,597		236,597	
Due from other governmental units:				
Olmsted County	86,349		86,349	50,468
TOTAL ASSETS	\$16,000,143	\$235,164	\$16,235,307	\$17,108,265
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable		\$789	\$789	\$2,485
Due to other governmental units:				
Olmsted County	\$108		108	
Deferred revenue	9,928,427		9,928,427	10,177,956
Total Liabilities	9,928,535	789	9,929,324	10,180,441
Fund Balances:				
Reserved for debt service	6,071,608	234,375	6,305,983	6,927,824
TOTAL LIABILITIES AND FUND BALANCES	\$16,000,143	\$235,164	\$16,235,307	\$17,108,265